



TOWN OF MILLIS

TO: Select Board

CC: Karen Bouret DeMarzo, Assistant Town Administrator

FROM: Michael Guzinski, Town Administrator

DATE: March 24, 2023

RE: Preliminary FY24 Budget Recommendations

Greetings,

Attached are the budget documents for discussion at your meeting on Monday.

There has been no change to the 5-Year Revenue Forecast form since the last time you received it. The only item of note is that the New Growth Estimate remains at \$750,000 for FY24.

The Capital Request Form has been updated to include other potential funding sources. At this time, I am recommending the top six capital items on the chart. The only other potential source of funding for the bottom four items is Free Cash.

The 2024 Operating Budget packet contains my preliminary recommendations for a balanced FY24 Budget. This is based upon a six percent increase for municipal and school budgets. It includes the Marijuana Funds to be funded at the Spring Annual Town Meeting, but not the funds expected to be appropriated at the Fall Annual Town Meeting. Unfortunately, due to a lack of available funds, there are no above level service requests in this recommendation.

Please let me know if you have any questions.

Thank you.

Town of Mills
5 Year Revenue Forecast
Anticipated Scenario

REVENUE	FY19 (Per Recpt)	FY20 (Per Recpt)	FY21 (Per Recpt)	FY22 (Per Recpt)	FY23 (Per Recpt)	FY24	FY25	FY26	FY27	FY28
Local Taxes										
Base Factor	\$ 19,683,399	\$ 20,829,764	\$ 22,032,205	\$ 23,833,992	\$ 25,877,730	\$ 28,102,029	\$ 29,554,579	\$ 30,993,444	\$ 32,443,280	\$ 33,904,362
2 1/2% Increase	\$ 492,133	\$ 520,744	\$ 550,805	\$ 595,830	\$ 646,944	\$ 702,551	\$ 738,864	\$ 774,836	\$ 811,082	\$ 847,609
New Growth	\$ 652,230	\$ 681,697	\$ 1,250,982	\$ 1,447,908	\$ 1,577,335	\$ 1,577,335	\$ 700,000	\$ 675,000	\$ 650,000	\$ 650,000
Debt Exclusion	\$ 1,621,134	\$ 3,831,092	\$ 3,321,077	\$ 3,163,387	\$ 3,082,671	\$ 3,027,945	\$ 2,918,164	\$ 2,842,987	\$ 2,769,544	\$ 2,696,102
	\$ 22,440,653	\$ 25,889,487	\$ 27,135,581	\$ 29,040,890	\$ 31,172,436	\$ 32,582,534	\$ 33,911,608	\$ 35,286,267	\$ 36,673,906	\$ 38,098,073
Real & Personal Property Tax										
Low Limit	\$ 22,440,653	\$ 25,889,487	\$ 27,135,581	\$ 29,040,890	\$ 31,172,436	\$ 32,582,534	\$ 33,911,608	\$ 35,286,267	\$ 36,673,906	\$ 38,098,073
Levy Level										
Yrly Incr(Decr)										
State Aid	\$ 6,421,733	\$ 6,497,917	\$ 6,446,351	\$ 6,653,671	\$ 6,677,936	\$ 6,654,226	\$ 6,720,768	\$ 6,787,976	\$ 6,855,856	\$ 6,924,414
Transfer from Special Funds	\$ 360,332	\$ 344,334	\$ 572,440	\$ 597,450	\$ 589,833	\$ 782,263	\$ 976,741	\$ 974,805	\$ 973,999	\$ 973,281
Use of Free Cash/Overlay	\$ 1,280,001	\$ 821,238	\$ 539,097	\$ 1,308,289	\$ 2,952,610	\$ 1,165,681	\$ 1,480,966	\$ 1,503,903	\$ 1,527,526	\$ 1,551,864
Local Receipts	\$ 2,365,353	\$ 2,754,700	\$ 1,986,069	\$ 1,717,873	\$ 1,504,762	\$ 1,458,687	\$ 1,460,966	\$ 1,503,903	\$ 1,527,526	\$ 1,551,864
Enterprise Funds - Indirect Costs	\$ 568,247	\$ 582,884	\$ 614,170	\$ 693,400	\$ 710,735	\$ 728,503	\$ 746,716	\$ 765,384	\$ 784,518	\$ 804,131
Estimated Receipts and Other Revenue Sources	\$ 10,995,868	\$ 11,001,293	\$ 10,158,127	\$ 10,970,682	\$ 12,235,876	\$ 10,787,360	\$ 9,925,191	\$ 10,032,068	\$ 10,141,899	\$ 10,255,691
Total General Funds Gross Revenues	\$ 33,416,521	\$ 36,861,779	\$ 37,293,709	\$ 40,001,571	\$ 41,408,332	\$ 43,360,884	\$ 43,836,800	\$ 45,178,335	\$ 46,815,805	\$ 48,351,764
Less: State Aid Offsets	\$ (491,040)	\$ (456,978)	\$ (466,645)	\$ (517,824)	\$ (453,152)	\$ (387,613)	\$ (391,489)	\$ (395,404)	\$ (399,358)	\$ (403,352)
Less: Debt Exclusion	\$ (1,621,134)	\$ (3,831,092)	\$ (3,321,077)	\$ (3,163,387)	\$ (3,082,671)	\$ (3,027,945)	\$ (2,918,164)	\$ (2,842,987)	\$ (2,769,544)	\$ (2,696,102)
Net General Funds Available for Appropriation	\$ 31,324,347	\$ 32,573,709	\$ 33,505,987	\$ 36,320,460	\$ 39,872,509	\$ 39,954,326	\$ 40,527,146	\$ 42,079,944	\$ 43,646,903	\$ 45,251,311
Net Enterprise Fund Revenues	\$ 2,965,028	\$ 3,150,005	\$ 4,103,810	\$ 4,057,633	\$ 4,306,854	\$ 4,506,775	\$ 4,619,445	\$ 4,734,931	\$ 4,853,504	\$ 4,974,636
CPA Funds	\$ 212,716	\$ 240,500	\$ 326,153	\$ 292,699	\$ 341,565	\$ 341,565	\$ 341,565	\$ 341,565	\$ 341,565	\$ 341,565
Other Available Funds for Appropriation	\$ 3,178,744	\$ 3,390,505	\$ 4,429,964	\$ 4,350,352	\$ 4,738,419	\$ 4,848,340	\$ 4,961,010	\$ 5,076,496	\$ 5,194,869	\$ 5,316,202
Total Available Funds for Appropriation	\$ 34,503,091	\$ 35,965,715	\$ 37,935,951	\$ 40,670,893	\$ 44,610,928	\$ 44,892,607	\$ 45,488,156	\$ 47,156,440	\$ 48,841,772	\$ 50,268,512

FY19 includes \$45K from School Bus Stabilization
Free Cash used for Capital or Special Articles

2.5 % Incr to reflect Incr rev associated with funds

Capital Requests Summ Adj FY24

FY2024 Capital Requests							Breakout by Fund				
Department	Request	Amount	General Fund	Water	Sewer	Stormwater					
DPW	Dump Truck with Plow & Sander	\$ 95,527	\$ 23,882	\$ 23,882	\$ 23,882	\$ 23,882					
DPW	Heavy Duty 10 Ton Trailer	\$ 23,000	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750					
School	Wireless Upgrade	\$ 68,000	\$ 68,000								
Sewer Enterprise	FY2024 Infiltration & Inflow Investigation	\$ 137,630			\$ 137,630						
Water Enterprise	Well #3 PFAS Final Design	\$ 272,900		\$ 272,900							
Water Enterprise	Chlorine/PH Analyzer Replacement	\$ 31,200		\$ 31,200							
	Items to be funded at May 3, 2023 Town Meeting	\$ 628,257	\$ 97,632	\$ 333,732	\$ 167,262	\$ 29,632					
Library	Phase 2 Replacement of Lighting Management System	\$ 110,000	\$ 110,000								
Library	Library Envelope Repairs	\$ 30,500	\$ 30,500								
Town Buildings	Aerial Boom Lift	\$ 45,558	\$ 45,558								
School	Data Center Upgrade/Servers	\$ 45,000	\$ 45,000								
	Total FY2024 Capital Requests	\$ 859,315	\$ 328,690	\$ 333,732	\$ 167,262	\$ 29,632					

Other Funding Sources	Description	Amount	General Fund	Water	Sewer	Stormwater
Article 34 STM May 9, 2016	FY17 School Air Testing Costs Clyde Brown	\$ 6,900	\$ 6,900			
Article 9, FTM Nov 5, 2018	MS/HS Library Floor Replacement	\$ 30,515	\$ 30,515			
Article 12, STM May 13, 2019	MS/HS Locker Replacement	\$ 20,000	\$ 20,000			
Article 12, STM May 13, 2019	Sr Center Facility Improvements	\$ 3,000	\$ 3,000			
Article 12, STM May 13, 2019	Facilities Audit Lansing Millis Bldg Feasibility Study	\$ 4,179	\$ 4,179			
Article 12, STM May 13, 2019	VMB Window Shades	\$ 810	\$ 810			
Article 3 FTM Nov 8, 2021	Steamer Kettle for MS/HS	\$ 2,274	\$ 2,274			
Article 25 STM May 9, 2016	Street Sweeper	\$ 2,292	\$ 2,292			
Article 9, FTM Nov 5, 2018	4X4 Pickup Truck	\$ 500	\$ 500			
Article 3 FTM Nov 8, 2021	Excavator	\$ 221	\$ 221			
Article 13 STM May 2, 2022	Skid Steer	\$ 52,337	\$ 13,084	\$ 13,084	\$ 13,084	\$ 13,084
Article 4 FTM Nov 10, 2022	Chevy Silverado with Plow	\$ 2,999	\$ 750	\$ 750	\$ 750	\$ 749
Article 16 STM June 5, 2017	Old Dover Rd water system improvements	\$ 43,162		\$ 43,162		
Article 27 STM May 9, 2016	Replacement Dover Rd water main	\$ 35,475		\$ 35,475		
Article 28 STM May 9, 2016	Water system improvements D'Angelis	\$ 4,000		\$ 4,000		
Article 23 STM June 8, 2015	Ross Ave water system improvements	\$ 8,454		\$ 8,454		
Article 29 STM May 13, 2013	Water main loop system improvements	\$ 15,680		\$ 15,680		
Article 11 FMT Nov 5, 2012	Inving St water main improvements	\$ 14,977		\$ 14,977		
Article 21 STM May 14, 2012	Forest Rd water main replacement	\$ 19,447		\$ 19,447		
	Total FY2024 Capital Other Funding Sources	\$ 267,221	\$ 84,526	\$ 155,028	\$ 13,834	\$ 13,833

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
		FY19	FY20	FY21	FY22	FY23	FY24	FY24 Requests vs FY23 Final	% Var	FY24 TA Proposed BUDGET	FY24 TA vs FY24 Requests	% Variance		
1	Department Breakdown	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS	Variance			Variance			
2	GENERAL GOVERNMENT													
3	SELECTMENTA													
4	SELECTMENTA													
5	SALARIES	\$246,501.20	\$283,942.15	\$304,505.74	\$345,072.04	\$395,007.08	\$372,182.00	-\$22,825.08	-5.8%	\$396,590.32	\$24,408.32			
6	EXPENSES	\$84,128.75	\$80,465.85	\$61,975.92	\$71,485.23	\$159,365.00	\$93,265.00	-\$66,100.00	-41.5%	\$128,865.00	\$35,600.00			
7	TOTAL	\$340,629.95	\$364,408.00	\$366,481.66	\$416,557.27	\$554,372.08	\$465,447.00	-\$88,925.08	-16.0%	\$525,455.32	\$60,000.32	12.89%		
8	FINANCE DIRACACCOUNTANT													
9	SALARIES	\$241,632.04	\$249,301.00	\$253,131.66	\$263,958.93	\$275,451.50	\$282,342.31	\$6,890.81	2.5%	\$298,378.86	\$16,036.55			
10	EXPENSES	\$6,137.58	\$6,529.43	\$2,639.61	\$4,389.02	\$9,515.00	\$9,515.00	\$0.00	0.0%	\$9,515.00	\$0.00			
11	TOTAL	\$247,769.62	\$255,830.43	\$255,771.27	\$268,347.95	\$284,966.50	\$291,857.31	\$6,890.81	2.4%	\$307,893.86	\$16,036.55	5.49%		
12	ASSESSORS													
13	SALARIES	\$123,280.02	\$120,584.05	\$125,752.82	\$125,219.95	\$136,739.47	\$139,258.00	\$2,518.53	1.8%	\$146,959.20	\$7,701.20			
14	EXPENSES	\$6,600.34	\$7,079.65	\$6,297.32	\$8,213.85	\$37,842.00	\$45,138.00	\$7,296.00	19.3%	\$45,138.00	\$0.00			
15	TOTAL	\$129,880.36	\$127,663.70	\$132,050.14	\$133,433.80	\$174,581.47	\$184,396.00	\$9,814.53	5.6%	\$192,097.20	\$7,701.20	4.18%		
16	TREASURER/COLLECTOR													
17	SALARIES	\$195,097.94	\$217,017.37	\$224,006.66	\$230,650.46	\$239,629.66	\$243,344.24	\$3,714.58	1.6%	\$259,910.20	\$16,565.96			
18	EXPENSES	\$28,428.62	\$36,355.07	\$40,241.27	\$49,721.82	\$46,090.00	\$46,090.00	\$0.00	0.0%	\$46,090.00	\$0.00			
19	TOTAL	\$223,526.56	\$253,372.44	\$264,249.93	\$280,372.28	\$285,719.66	\$289,434.24	\$3,714.58	1.3%	\$306,000.20	\$16,565.96	5.72%		
20	IT ADMINISTRATION													
21	SALARIES	\$2,449.00	\$612.28	\$0.00	\$73,579.89	\$78,418.88	\$80,161.00	\$1,742.12	100.0%	\$85,091.65	\$4,930.65			
22	EXPENSES	\$122,543.60	\$147,631.64	\$172,113.33	\$192,708.03	\$259,850.28	\$270,977.00	\$11,126.72	4.3%	\$270,977.00	\$0.00			
23	TOTAL	\$124,992.60	\$148,243.92	\$172,113.33	\$266,287.92	\$338,269.16	\$351,138.00	\$12,868.84	3.8%	\$356,068.65	\$4,930.65	1.40%		
24	TOWN COUNSEL													
25	EXPENSES	\$95,854.25	\$101,032.79	\$81,943.73	\$80,358.52	\$95,000.00	\$95,000.00	\$0.00	0.0%	\$95,000.00	\$0.00	0.00%		
26	TOTAL	\$95,854.25	\$101,032.79	\$81,943.73	\$80,358.52	\$95,000.00	\$95,000.00	\$0.00	0.0%	\$95,000.00	\$0.00	0.00%		
27	TOWN CLERK													
28	SALARIES	\$90,170.38	\$100,685.90	\$106,466.05	\$103,302.04	\$109,775.93	\$110,663.00	\$887.07	0.8%	\$124,037.50	\$13,374.50			
29	EXPENSES	\$6,367.89	\$6,852.18	\$8,951.61	\$10,908.78	\$17,100.00	\$18,300.00	\$1,200.00	7.0%	\$18,300.00	\$0.00			
30	TOTAL	\$96,538.27	\$107,538.08	\$115,417.66	\$114,210.82	\$126,875.93	\$128,963.00	\$2,087.07	1.6%	\$142,337.50	\$13,374.50	10.37%		

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
		FY19	FY20	FY21	FY22	FY23	FY24	FY24 Requests vs FY23 Final	% Var	FY24 Proposed BUDGET	FY24 TA vs FY24 Requests	% Variance		
1	Department Breakdown	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS							
2	REGISTRARS													
31	SALARIES	\$777.62	\$663.00	\$757.54	\$1,028.94	\$1,414.10	\$1,428.00	\$13.90	1.0%	\$1,442.56	\$14.56			
32	EXPENSES	\$2,963.14	\$3,755.44	\$4,136.48	\$3,609.62	\$4,800.00	\$5,900.00	\$1,100.00	22.9%	\$5,900.00	\$0.00			
33	TOTAL	\$3,740.76	\$4,418.44	\$4,894.02	\$4,638.56	\$6,214.10	\$7,328.00	\$1,113.90	17.9%	\$7,342.56	\$14.56	0.20%		
34														
35	ELECTIONS													
36	SALARIES	\$11,658.10	\$18,284.47	\$18,720.64	\$10,842.84	\$32,192.50	\$45,550.00	\$13,357.50	41.5%	\$37,100.00	(\$8,450.00)			
37	EXPENSES	\$12,015.83	\$12,428.63	\$11,214.49	\$12,123.70	\$14,300.00	\$21,400.00	\$7,100.00	49.7%	\$21,400.00	\$0.00			
38	TOTAL	\$23,673.93	\$30,713.10	\$29,935.13	\$22,966.54	\$46,492.50	\$66,950.00	\$20,457.50	44.0%	\$58,500.00	(\$8,450.00)	-12.62%		
39	PLANNING BOARD													
40	SALARIES	\$21,216.60	\$22,370.20	\$22,035.98	\$23,115.44	\$23,512.75	\$23,562.75	\$50.00	0.2%	\$24,611.44	\$1,048.69			
41	EXPENSES	\$5,359.80	\$3,189.81	\$7,181.99	\$5,087.24	\$9,425.00	\$9,425.00	\$0.00	0.0%	\$9,425.00	\$0.00			
42	TOTAL	\$26,576.40	\$25,560.01	\$29,217.97	\$28,202.68	\$32,937.75	\$32,987.75	\$50.00	0.2%	\$34,036.44	\$1,048.69	3.18%		
43	CONSERVATION													
44	SALARIES	\$13,300.80	\$16,921.15	\$16,505.08	\$17,201.06	\$17,734.00	\$17,783.90	\$49.90	0.3%	\$18,596.08	\$812.18			
45	EXPENSES	\$2,737.05	\$2,396.11	\$3,905.07	\$4,248.14	\$4,777.00	\$4,777.00	\$0.00	0.0%	\$4,777.00	\$0.00			
46	TOTAL	\$16,037.85	\$19,317.26	\$20,410.15	\$21,449.20	\$22,511.00	\$22,560.90	\$49.90	0.2%	\$23,373.08	\$812.18	3.60%		
47	ZONING BOARD													
48	SALARIES	\$3,606.22	\$4,599.30	\$4,610.68	\$4,987.58	\$5,144.35	\$5,178.45	\$34.10	0.7%	\$5,264.12	\$85.67			
49	EXPENSES	\$1,705.02	\$1,976.58	\$1,674.86	\$1,435.68	\$1,900.00	\$1,900.00	\$0.00	0.0%	\$1,900.00	\$0.00			
50	TOTAL	\$5,311.24	\$6,575.88	\$6,485.54	\$6,423.26	\$7,044.35	\$7,078.45	\$34.10	0.5%	\$7,164.12	\$85.67	1.21%		
51	TOWN BUILDINGS													
52	SALARIES	\$95,668.28	\$84,217.72	\$84,666.70	\$54,988.34	\$38,323.15	\$38,177.00	\$146.15	-0.4%	\$40,098.24	\$1,921.24			
53	EXPENSES	\$215,939.63	\$229,370.40	\$222,356.89	\$283,855.51	\$203,000.00	\$227,000.00	\$24,000.00	11.8%	\$210,500.00	(\$16,500.00)			
54	TOTAL	\$311,607.91	\$313,588.12	\$307,023.59	\$338,843.85	\$241,323.15	\$265,177.00	\$23,853.85	9.9%	\$250,598.24	(\$14,578.76)	-5.60%		

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
1		FY19	FY20	FY21	FY22	FY23	FY24	FY24 Requests vs FY23final	%	FY24	FY24 TA vs FY24 Requests	%		
2	Department Breakdown	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS	Variance	Var	TA Proposed BUDGET	Variance	Variance		
55	FINANCE COMMITTEE													
56	SALARIES	\$6,012.47	\$7,323.54	\$8,478.50	\$6,839.90	\$8,650.00	\$8,650.00	\$0.00	0.0%	\$8,823.00	\$173.00	0.71%		
57	EXPENSES	\$15,540.18	\$14,368.25	\$15,183.77	\$19,011.27	\$15,620.00	\$15,620.00	\$0.00	0.0%	\$15,620.00	\$0.00			
58	TOTAL	\$21,552.65	\$21,691.79	\$23,662.27	\$25,851.17	\$24,270.00	\$24,270.00	\$0.00	0.0%	\$24,443.00	\$173.00	0.71%		
59	RESERVE FUND													
60	EXPENSES	\$4,529.95	\$42,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%	\$50,000.00	\$0.00	0.00%		
61	TOTAL	\$4,529.95	\$42,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%	\$50,000.00	\$0.00	0.00%		
62	GENERAL INSURANCE													
63	EXPENSES	\$457,207.00	\$505,272.00	\$529,283.00	\$608,382.00	\$623,900.00	\$720,829.00	\$96,929.00	15.5%	\$720,829.00	\$0.00	0.00%		
64	TOTAL	\$457,207.00	\$505,272.00	\$529,283.00	\$608,382.00	\$623,900.00	\$720,829.00	\$96,929.00	15.5%	\$720,829.00	\$0.00	0.00%		
65	EMPLOYEE BENEFITS													
66	EXPENSES	\$4,840,007.89	\$5,143,037.11	\$5,495,989.84	\$5,977,845.81	\$6,410,848.73	\$7,107,202.99	\$696,354.26	10.9%	\$7,123,243.39	\$16,040.40	0.23%		
67	TOTAL	\$4,840,007.89	\$5,143,037.11	\$5,495,989.84	\$5,977,845.81	\$6,410,848.73	\$7,107,202.99	\$696,354.26	10.9%	\$7,123,243.39	\$16,040.40	0.23%		
68	LINE 1 - GENERAL GOVT	\$6,989,417.19	\$7,470,265.07	\$7,884,931.23	\$8,644,371.63	\$9,325,326.38	\$10,110,619.64	\$785,293.26	8.4%	\$10,224,382.96	\$113,762.92	1.13%		
69														
70	PUBLIC SAFETY													
71	POLICE DEPARTMENT													
72	SALARIES	\$1,779,960.98	\$1,818,448.41	\$1,914,030.65	\$2,065,582.49	\$2,210,021.62	\$2,133,684.05	-\$76,337.57	-3.5%	\$2,210,380.02	\$76,695.97			
73	EXPENSES	\$280,203.93	\$243,401.57	\$275,849.61	\$289,452.16	\$315,602.61	\$386,574.12	\$50,971.51	16.2%	\$329,770.00	(\$56,804.12)			
74	TOTAL	\$2,060,164.91	\$2,061,849.98	\$2,189,880.26	\$2,355,034.65	\$2,525,624.23	\$2,500,258.17	-\$25,366.06	-1.0%	\$2,540,150.02	\$39,891.85	1.60%		
75	FIRE/RESCUE DEPARTMENT													
76	SALARIES	\$1,464,027.59	\$1,498,613.59	\$1,632,067.23	\$1,679,779.52	\$1,663,317.83	\$2,112,247.88	\$448,930.05	27.0%	\$2,048,533.08	(\$63,714.80)			
77	EXPENSES	\$176,890.25	\$186,568.96	\$234,864.14	\$293,541.72	\$284,600.00	\$334,600.00	\$50,000.00	17.6%	\$315,600.00	(\$19,000.00)			
78	TOTAL	\$1,640,917.84	\$1,685,182.55	\$1,866,931.37	\$1,973,321.24	\$1,947,917.83	\$2,446,847.88	\$498,930.05	25.6%	\$2,364,133.08	(\$82,714.80)	-3.38%		

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
1	Department Breakdown	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 TM ADOPTED	FY24 DEPT REQUESTS	FY24 Request vs FY23 Final Variance	% Var	FY24 Proposed BUDGET	FY24 TA vs FY24 Request Variance	% Variance		
79	DISPATCH													
80	SALARIES	\$272,462.59	\$254,952.80	\$288,041.51	\$328,353.81	\$298,940.01	\$309,467.71	\$10,527.70	3.5%	\$310,667.71	\$1,200.00			
81	EXPENSES	\$8,496.61	\$10,707.00	\$6,232.88	\$8,911.79	\$10,500.00	\$12,300.00	\$1,800.00	17.1%	\$12,300.00	\$0.00			
82	TOTAL	\$280,959.20	\$265,659.80	\$294,274.39	\$337,265.60	\$309,440.01	\$321,767.71	\$12,327.70	4.0%	\$322,967.71	\$1,200.00	0.37%		
83	BUILDING DEPT.													
84	SALARIES	\$197,765.49	\$242,467.80	\$241,515.79	\$254,953.62	\$255,006.36	\$255,774.16	\$767.80	0.3%	\$265,241.32	\$9,467.16			
85	EXPENSES	\$8,547.83	\$8,395.36	\$7,178.88	\$8,121.02	\$9,675.00	\$9,675.00	\$0.00	0.0%	\$9,675.00	\$0.00			
86	TOTAL	\$206,313.32	\$250,863.16	\$248,694.67	\$263,074.64	\$264,681.36	\$265,449.16	\$767.80	0.3%	\$274,916.32	\$9,467.16	3.57%		
87	SEALER W&M													
88	SALARIES	\$3,183.00	\$3,262.92	\$3,345.00	\$3,429.00	\$3,429.00	\$3,497.58	\$68.58	2.0%	\$3,567.53	\$69.95			
89	EXPENSES	\$245.43	\$63.07	\$0.00	\$217.20	\$150.00	\$150.00	\$0.00	0.0%	\$150.00	\$0.00			
90	TOTAL	\$3,428.43	\$3,325.99	\$3,345.00	\$3,646.20	\$3,579.00	\$3,647.58	\$68.58	1.9%	\$3,717.53	\$69.95	1.92%		
91	EMERG MNGT COMM													
92	SALARIES	\$737.00	\$756.00	\$1,500.00	\$1,500.00	\$1,500.00	\$5,000.00	\$3,500.00	233.3%	\$5,000.00	\$0.00			
93	EXPENSES	\$272.00	\$0.00	\$2,263.76	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$2,500.00	\$0.00			
94	TOTAL	\$1,009.00	\$756.00	\$3,763.76	\$1,500.00	\$4,000.00	\$7,500.00	\$3,500.00	87.5%	\$7,500.00	\$0.00	0.00%		
95	ANIMAL CONTROL													
96	SALARIES	\$78,818.89	\$79,824.91	\$83,565.54	\$87,037.07	\$72,640.40	\$73,438.24	\$797.84	1.1%	\$78,593.12	\$5,154.88			
97	EXPENSES	\$13,703.19	\$10,812.35	\$9,743.75	\$9,146.86	\$11,200.00	\$11,300.00	\$100.00	0.9%	\$11,300.00	\$0.00			
98	TOTAL	\$92,522.08	\$90,637.26	\$93,309.29	\$96,183.93	\$83,840.40	\$84,738.24	\$897.84	1.1%	\$89,893.12	\$5,154.88	6.08%		
99	LINE 2 - PUBLIC SAFETY	\$4,265,314.78	\$4,358,274.74	\$4,700,198.74	\$5,030,026.26	\$5,139,082.83	\$5,630,208.74	\$491,125.91	9.6%	\$5,603,277.79	(\$26,930.95)	-0.48%		
100														
101														

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
1		FY19	FY20	FY21	FY22	FY23	FY24	FY24 Requests vs FY23 Final	%	FY24	FY24 TA vs FY24 Requests	%		
2	Department Breakdown	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS	Variance	Var	TA Proposed BUDGET	Variance	Variance		
102	EDUCATION													
103	MILLIS SCHOOLS													
104		\$12,847,560.87	\$13,355,765.27	\$14,433,529.46	\$14,740,652.95	\$15,584,528.77	\$16,058,917.44	\$474,388.67	3.0%	\$16,419,516.78	\$360,599.34			
105	SALARIES	\$2,040,542.91	\$2,377,414.25	\$1,986,712.25	\$2,550,301.27	\$3,105,688.00	\$2,822,235.52	-\$283,452.48	-9.1%	\$2,876,509.28	\$54,273.76			
106	EXPENSES	\$14,888,103.78	\$15,733,169.52	\$16,420,241.71	\$17,291,154.22	\$18,690,216.77	\$18,881,152.96	\$190,936.19	1.0%	\$19,296,026.06	\$414,873.10			
107	TOTAL	\$14,888,103.78	\$15,733,169.52	\$16,420,241.71	\$17,291,154.22	\$18,690,216.77	\$18,881,152.96	\$190,936.19	1.0%	\$19,296,026.06	\$414,873.10	2.20%	#	
108	LINE 3 - MILLIS SCHOOLS													
109														
110	TRICOUNTY SCHOOL													
111		\$615,597.00	\$807,957.00	\$1,049,674.00	\$955,936.00	\$876,556.00	\$668,295.00	-\$208,261.00	-23.8%	\$668,295.00	\$0.00			
112	EXPENSES	\$615,597.00	\$807,957.00	\$1,049,674.00	\$955,936.00	\$876,556.00	\$668,295.00	-\$208,261.00	-23.8%	\$668,295.00	\$0.00			
113	TOTAL	\$615,597.00	\$807,957.00	\$1,049,674.00	\$955,936.00	\$876,556.00	\$668,295.00	-\$208,261.00	-23.8%	\$668,295.00	\$0.00	0.00%		
114	LINE 4 - TRICOUNTY													
115	PUBLIC WORKS													
116	DPW HIGHWAY													
117		\$230,128.49	\$249,292.76	\$257,945.96	\$353,980.38	\$337,298.00	\$406,595.69	\$69,297.69	20.5%	\$406,595.69	\$0.00			
118	SALARIES	\$412,623.16	\$400,348.06	\$389,623.93	\$386,946.43	\$388,271.00	\$400,351.00	\$12,080.00	3.1%	\$388,271.00	(\$12,080.00)			
119	EXPENSES	\$642,751.65	\$649,640.82	\$647,569.89	\$740,926.81	\$725,569.00	\$806,946.69	\$81,377.69	11.2%	\$794,866.69	(\$12,080.00)	-1.50%		
120	TOTAL	\$642,751.65	\$649,640.82	\$647,569.89	\$740,926.81	\$725,569.00	\$806,946.69	\$81,377.69	11.2%	\$794,866.69	(\$12,080.00)	-1.50%		
121	STREET LIGHTS													
122		\$39,969.93	\$37,564.40	\$43,383.52	\$29,350.52	\$38,650.00	\$38,850.00	\$0.00	0.0%	\$38,650.00	\$0.00	0.00%		
123	EXPENSES	\$39,969.93	\$37,564.40	\$43,383.52	\$29,350.52	\$38,650.00	\$38,850.00	\$0.00	0.0%	\$38,650.00	\$0.00	0.00%		
124	TOTAL	\$39,969.93	\$37,564.40	\$43,383.52	\$29,350.52	\$38,650.00	\$38,850.00	\$0.00	0.0%	\$38,650.00	\$0.00	0.00%		
125	TRANSFER STATION													
126		\$27,218.31	\$24,530.07	\$25,216.90	\$52,293.07	\$58,754.26	\$65,733.83	\$6,979.57	11.9%	\$65,733.83	\$0.00			
127	SALARIES	\$82,307.46	\$83,517.20	\$80,448.12	\$88,734.80	\$92,148.00	\$97,048.00	\$4,900.00	5.3%	\$97,048.00	\$0.00			
128	EXPENSES	\$109,625.77	\$108,047.27	\$105,665.02	\$141,027.87	\$150,902.26	\$162,781.83	\$11,879.57	7.9%	\$162,781.83	\$0.00	0.00%		
129	TOTAL	\$109,625.77	\$108,047.27	\$105,665.02	\$141,027.87	\$150,902.26	\$162,781.83	\$11,879.57	7.9%	\$162,781.83	\$0.00	0.00%		

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
		FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 TM ADOPTED	FY24 DEPT REQUESTS	FY24 Requests vs FY23 Final Variance	% Var	FY24 TA Proposed BUDGET	FY24 TA vs FY24 Requests Variance	% Variance		
1	A													
2	Department Breakdown													
127	SNOW & ICE													
128	SALARIES	\$80,003.84	\$53,342.69	\$56,443.81	\$110,484.60	\$48,174.83	\$48,321.75	\$146.92	0.3%	\$48,321.75	\$0.00	\$0.00		
129	EXPENSES	\$210,053.05	\$152,440.09	\$201,093.19	\$236,964.10	\$170,727.00	\$170,727.00	\$0.00	0.0%	\$170,727.00	\$0.00	\$0.00		
130	TOTAL	\$290,056.89	\$205,782.78	\$257,537.00	\$347,448.70	\$218,901.83	\$219,048.75	\$146.92	0.1%	\$219,048.75	\$0.00	0.00%		
131	LINE 5 PUBLIC WORKS	\$1,082,304.24	\$1,001,035.27	\$1,094,155.43	\$1,258,753.90	\$1,134,223.09	\$1,227,627.27	\$93,404.18	8.2%	\$1,215,547.27	(\$12,080.00)	-0.98%		
132														
133														
134														
135	HEALTH & HUMAN SERVICES													
136	BOARD OF HEALTH													
137	SALARIES	\$116,312.49	\$129,283.82	\$127,700.88	\$143,128.21	\$147,724.72	\$142,449.76	-\$5,274.96	-3.6%	\$149,824.08	\$7,374.32			
138	EXPENSES	\$4,198.39	\$5,319.09	\$3,576.29	\$7,448.38	\$16,775.00	\$13,975.00	-\$2,800.00	-16.7%	\$13,975.00	\$0.00			
139	TOTAL	\$120,510.88	\$134,602.91	\$131,277.17	\$150,576.59	\$164,499.72	\$156,424.76	-\$8,074.96	-4.9%	\$163,799.08	\$7,374.32	4.71%		
140	COUNCIL ON AGING													
141	SALARIES	\$101,328.84	\$92,268.13	\$100,055.65	\$121,074.95	\$150,932.05	\$155,431.00	\$4,498.95	3.0%	\$158,516.82	\$3,085.82			
142	EXPENSES	\$8,446.99	\$12,262.00	\$8,148.71	\$9,926.95	\$9,934.00	\$9,934.00	\$0.00	0.0%	\$9,934.00	\$0.00			
143	TOTAL	\$109,775.83	\$104,530.13	\$108,204.36	\$131,001.90	\$160,866.05	\$165,365.00	\$4,498.95	2.8%	\$168,450.82	\$3,085.82	1.87%		
144	VETERANS													
145	SALARIES	\$10,712.00	\$9,630.12	\$11,195.00	\$18,000.00	\$18,000.00	\$18,360.00	\$360.00	2.0%	\$18,727.20	\$367.20			
146	EXPENSES	\$32,992.28	\$22,073.97	\$38,065.04	\$17,768.07	\$48,000.00	\$32,640.00	-\$15,360.00	-32.0%	\$32,640.00	\$0.00			
147	TOTAL	\$43,704.28	\$31,704.09	\$49,260.04	\$35,768.07	\$66,000.00	\$51,000.00	-\$15,000.00	-22.7%	\$51,367.20	\$367.20			
148	LINE 6 HLTH/HUMN SERV	\$273,990.99	\$270,837.13	\$288,741.57	\$317,246.56	\$391,365.77	\$372,789.76	-\$18,576.01	-4.7%	\$383,617.10	\$10,827.34	2.90%		
149														

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
		FY19	FY20	FY21	FY22	FY23	FY24	FY24 Requests vs FY23Final	% Var	FY24 Proposed BUDGET	FY24 TA vs FY24 Requests	% Variance		
1	Department Breakdown	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS							
2	CULTURE & RECREATION													
150	MEMORIAL DAY													
151	EXPENSES	\$1,816.09	\$1,797.46	\$1,690.28	\$1,360.00	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00	\$0.00	0.00%		
152	TOTAL	\$1,816.09	\$1,797.46	\$1,690.28	\$1,360.00	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00	\$0.00	0.00%		
153	LEGIION													
154	EXPENSES	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,100.00	\$4,100.00	\$0.00	0.0%	\$4,100.00	\$0.00	0.00%		
155	TOTAL	\$4,053.00	\$4,053.00	\$4,053.00	\$4,053.00	\$4,100.00	\$4,100.00	\$0.00	0.0%	\$4,100.00	\$0.00	0.00%		
156														
157														
158	LIBRARY													
159	SALARIES	\$245,661.02	\$268,378.02	\$270,807.48	\$289,996.37	\$329,301.15	\$309,060.00	-\$20,241.15	-6.1%	\$346,901.02	\$37,841.02	7.86%		
160	EXPENSES	\$139,603.96	\$140,297.14	\$142,506.54	\$151,081.13	\$161,223.00	\$172,613.00	\$11,390.00	7.1%	\$172,613.00	\$0.00			
161	TOTAL	\$385,264.98	\$408,675.16	\$413,314.02	\$441,077.50	\$490,524.15	\$481,673.00	-\$8,851.15	-1.8%	\$519,514.02	\$37,841.02	7.86%		
162	RECREATION													
163	SALARIES	\$31,267.00	\$45,411.18	\$31,303.83	\$54,370.81	\$113,001.70	\$78,060.00	-\$34,941.70	-30.9%	\$110,466.60	\$32,406.60	25.51%		
164	EXPENSES	\$0.00	\$0.00	\$9,997.97	\$8,649.33	\$58,798.30	\$56,798.00	-\$2,000.30	-3.4%	\$58,798.00	\$2,000.00			
165	TOTAL	\$31,267.00	\$45,411.18	\$41,301.80	\$63,020.14	\$171,800.00	\$134,858.00	-\$36,942.00	-21.5%	\$169,264.60	\$34,406.60			
166														
167	HISTORICAL													
168	EXPENSES	\$6,487.92	\$6,432.17	\$6,523.22	\$7,184.78	\$8,993.00	\$8,993.00	\$0.00	0.0%	\$8,993.00	\$0.00	0.00%		
169	TOTAL	\$6,487.92	\$6,432.17	\$6,523.22	\$7,184.78	\$8,993.00	\$8,993.00	\$0.00	0.0%	\$8,993.00	\$0.00	0.00%		
170	OAK GROVE FARM COMM													
171	EXPENSES	\$1,629.98	\$4,809.20	\$4,980.80	\$5,641.60	\$23,055.00	\$6,000.00	-\$17,055.00	-74.0%	\$14,260.00	\$8,260.00	137.67%		
172	TOTAL	\$1,629.98	\$4,809.20	\$4,980.80	\$5,641.60	\$23,055.00	\$6,000.00	-\$17,055.00	-74.0%	\$14,260.00	\$8,260.00	137.67%		
173	LINE 7 CULTURE & RECREATION	\$430,508.97	\$471,178.17	\$471,863.12	\$522,337.02	\$700,472.15	\$637,624.00	-\$62,848.15	-9.0%	\$718,131.62	\$80,507.62	12.63%		

	A	F	G	H	I	J	K	L	M	N	O	Q	R	V
1		FY19	FY20	FY21	FY22	FY23	FY24	FY24 Requests vs FY23final	%	FY24	FY24 TA vs FY24 Requests	%		
2	Department Breakdown	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TM ADOPTED	DEPT REQUESTS	Variance	Var	TA Proposed BUDGET	Variance	Variance		
175	DEBT SERVICE													
177	PRINCIPAL	\$1,146,920.00	\$2,192,800.50	\$2,210,933.00	\$2,256,472.67	\$2,272,452.67	\$2,260,452.67	-\$12,000.00	-0.5%	\$2,260,452.67	\$0.00	0.00%		
178	INTEREST	\$1,014,045.36	\$2,307,682.92	\$1,681,004.06	\$1,528,704.92	\$1,455,625.16	\$1,485,990.81	\$30,365.65	2.1%	\$1,485,990.81	\$0.00	0.00%		
179	TOTAL	\$2,160,965.36	\$4,500,483.42	\$3,891,937.06	\$3,785,177.59	\$3,728,077.83	\$3,746,443.48	\$18,365.65	0.5%	\$3,746,443.48	\$0.00	0.00%		
180	LINE 8 DEBT SERVICE	\$2,160,965.36	\$4,500,483.42	\$3,891,937.06	\$3,785,177.59	\$3,728,077.83	\$3,746,443.48	\$18,365.65	0.5%	\$3,746,443.48	\$0.00	0.00%		
182	TOTAL BUDGET													
183		\$30,686,202.31	\$34,613,200.32	\$35,801,742.86	\$37,805,103.18	\$39,985,320.82	\$41,274,760.85	\$1,289,440.03	3.2%	\$41,355,720.87	\$580,960.02	1.41%		0
184	TOTAL BUDGET													
185	DISCRETIONARY	\$30,686,202.31	\$34,613,200.32	\$35,801,742.86	\$37,805,103.18	\$39,985,320.82	\$41,274,760.85	\$1,289,440.03	3.2%	\$41,355,720.87	\$580,960.02	1.41%		
186	NON-DISCRETIONARY** Includes	\$22,612,425.06	\$23,556,450.79	\$24,834,658.96	\$26,477,761.78	\$28,346,538.26	\$29,031,990.38	\$68,052.12	2.4%	\$29,596,910.00	\$564,919.62	1.95%		
189	General Insurance, Benefits, Tr-County & Debt	\$8,073,777.25	\$10,956,749.53	\$10,966,883.90	\$11,327,341.40	\$11,639,382.56	\$12,242,770.47	\$603,387.91	5.2%	\$12,258,810.87	\$16,040.40	0.13%		
190	Budget Totals	\$30,686,202.31	\$34,613,200.32	\$35,801,742.86	\$37,805,103.18	\$39,985,320.82	\$41,274,760.85	\$1,289,440.03	3.2%	\$41,355,720.87	\$580,960.02	1.41%		
191	Available Revenues	\$31,254,614.19	\$35,031,737.20	\$36,276,167.94	\$38,313,939.18	\$40,457,482.82	\$41,792,396.85	\$1,668,590.29		\$42,373,356.87	\$150,046.53	0.36%		25.83%
192		\$32,496,305.00	\$35,671,157.00	\$36,314,676.00	\$38,670,153.00	\$40,459,491.25	\$41,668,590.29	\$123,806.56		\$0.00				76.59%
193		\$1,241,690.81	\$639,419.80	\$38,708.06	\$356,213.82	\$2,008.43								
194														
195														
196														
197	Total Revenues	\$33,436,621.00	\$36,861,279.00	\$37,293,709.00	\$40,001,571.00	\$41,349,066.00	\$43,369,884.00			\$43,369,884.00				
198	Free Cash	-\$344,176.00	-\$628,144.00	-\$407,188.00	-\$708,594.00	-\$306,425.75	-\$1,163,680.71			-\$458,914.13				
199	State Aid Offset	-\$491,040.00	-\$456,978.00	-\$466,645.00	-\$517,824.00	-\$433,149.00	-\$387,613.00			-\$387,613.00				
200	Overlay	-\$105,000.00	-\$105,000.00	-\$105,000.00	-\$105,000.00	-\$150,000.00	-\$150,000.00			-\$150,000.00				
201	Available Revenues	\$32,496,305.00	\$35,671,157.00	\$36,314,676.00	\$38,670,153.00	\$40,459,491.25	\$41,668,590.29			\$42,373,356.87				
202														
203	Total Budget including State Aid Offset & Overlay	\$31,850,654.19	\$35,593,715.20	\$36,847,812.94	\$38,936,763.18	\$41,040,631.82	\$42,330,009.85			\$42,910,969.87				
204														
205	Town Budget				\$9,186,607.56	\$9,555,721.49	\$10,150,837.42		5.1%	\$10,300,883.95	-\$203,433.95			
206	School Budget				\$17,291,154.22	\$18,690,216.77	\$18,861,152.96		1.0%	\$19,296,026.06	-\$51,774.00			
207														
208	Town Budget Increase FY24						\$495,115.93			\$645,162.46				
212														
213	Total Budget including State Aid Offset & Overlay & Free													
214	Cash	\$32,194,830.19	\$36,221,859.20	\$37,255,000.94	\$39,645,357.18	\$41,347,057.57	\$43,493,690.56							